or the United States from yarn produced or obtained outside the territory of Bahrain or the United States.

## § 10.820 Certificate of eligibility.

Upon request, an importer claiming preferential tariff treatment on a non-originating cotton or man-made fiber good specified in §10.819 of this subpart must submit to CBP a certificate of eligibility. The certificate of eligibility must be completed and signed by an authorized official of the Government of Bahrain and must be in the possession of the importer at the time the preferential tariff treatment is claimed.

## §10.821 Declaration.

- (a) General. An importer who claims preferential tariff treatment on a non-originating cotton or man-made fiber good specified in §10.819 of this subpart must submit, at the request of the port director, a declaration supporting such a claim for preferential tariff treatment that sets forth all pertinent information concerning the production of the good, including:
- (1) A description of the good, quantity, invoice numbers, and bills of lading:
- (2) A description of the operations performed in the production of the good in the territory of one or both of the Parties;
- (3) A reference to the specific provision in §10.819 of this subpart that forms the basis for the claim for preferential tariff treatment; and
- (4) A statement as to any fiber, yarn, or fabric of a non-Party and the origin of such materials used in the production of the good.
- (b) Retention of records. An importer must retain all documents relied upon to prepare the declaration for a period of five years.

## § 10.822 Transshipment of non-originating fabric or apparel goods.

(a) General. To qualify for preferential tariff treatment under an applicable TPL, a good must be imported directly from the territory of a Party into the territory of the other Party. For purposes of this subpart, the words "imported directly" mean:

- (1) Direct shipment from the territory of a Party into the territory of the other Party without passing through the territory of a non-Party; or
- (2) If the shipment passed through the territory of a non-Party, the good, upon arrival in the territory of a Party, will be considered to be "imported directly" only if the good:
- (i) Remained under the control of the customs authority of the non-Party; and
- (ii) Did not undergo production, manufacturing, or any other operation outside the territories of the Parties, other than unloading, reloading, or any other operation necessary to preserve it in good condition or to transport the good to the territory of a Party. Operations that may be performed outside the territories of the Parties include inspection, removal of dust that accumulates during shipment, ventilation, spreading out or drying, chilling, replacing salt, sulfur dioxide, or other aqueous solutions, replacing damaged packing materials and containers, and removal of units of the good that are spoiled or damaged and present a danger to the remaining units of the good, or to transport the good to the territory of a Party.
- (b) Documentary evidence. An importer making a claim for preferential tariff treatment under an applicable TPL may be required to demonstrate, to CBP's satisfaction, that the good was "imported directly" from the territory of a Party into the territory of the other Party, as that term is defined in paragraph (a) of this section. An importer may demonstrate compliance with this section by submitting documentary evidence. Such evidence may include, but is not limited to, bills of lading, airway bills, packing lists, commercial invoices, receiving and inventory records, and customs entry and exit documents.

[CBP Dec. 07–81, 72 FR 58515, Oct. 16, 2007, as amended at CBP 08-28, 73 FR 42681, July 23, 20081

## §10.823 Effect of non-compliance; failure to provide documentation regarding transshipment of non-originating fabric or apparel goods.

(a) General. If an importer of a good for which a TPL claim is made fails to